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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

March 10, 2006

The Honorable Laura Knaperek, Chair
Joint Legislative Audit Committee

The Honorable Robert Blendu, Vice Chair
Joint Legislative Audit Committee

Dear Representative Knaperek and Senator Blendu:

Our Office has recently completed a 12-month follow-up of the Glendale Union High School District's implementation status for the 14 audit recommendations (including sub-parts of the recommendations) presented in the performance audit report released in December 2004. As the attached grid indicates:

- 3 recommendations have been implemented, and
- 11 recommendations are in the process of being implemented.

Our Office will continue to follow up at 6-month intervals with the District on the status of those recommendations that have not yet been fully implemented.

Sincerely,

Debbie Davenport
Auditor General

Enclosure

cc: Mr. Vernon E. Jacobs, Superintendent
Governing Board
Glendale Union High School District

GLENDALE UNION HIGH SCHOOL DISTRICT

12-Month Follow-Up Report to Performance Audit Report issued December 2004

CHAPTER 1: Administration

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should evaluate whether it could modify its school administration staffing levels to produce cost savings.	Implementation in Process	The District analyzed its assistant principal positions by comparing its staffing to other high schools, but has not yet considered its smaller school size as part of the analysis.
2. The District should evaluate the cost of providing certain administrators with expense allowances and paying current employees for accumulated leave, and determine whether such benefits should be less generous or discontinued.	Implementation in Process	As these were primarily intended as salary supplements, the District shifted much of the administrators' expense allowances to salary increases. However, District officials have not yet evaluated the cost associated with paying current employees for accumulated sick leave.
3. The District should evaluate more cost-effective alternatives for keeping its community informed.	Implementation in Process	The District surveyed other school districts and contracted with vendors for bulk printing and mail distributions at a reduced postage rate. However, the District has not yet evaluated whether there are more cost-effective methods of keeping its community informed.

GLENDALE UNION HIGH SCHOOL DISTRICT

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CHAPTER 2: Food Service

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should continue to monitor salary and benefit costs with the goal of limiting these expenditures to no more than 50 percent of the food service revenues.	Implemented at 6 months	
2. In its ongoing analysis, the District should include all related costs when determining whether the food service program is self-supporting and meal prices are appropriate.	Implemented at 6 months	
3. The District should work to ensure its program is self-sufficient by considering limiting the variety and type of food choices and the negative effects of policies such as discounted meal prices, and if necessary, raising meal prices.	Implementation in Process	The District's food service program has become self-supporting due to increased revenues from all schools now participating in the National School Lunch Program. To help control costs, the District is procuring software that will assist in menu preparation, purchasing, and inventory control.

GLENDALE UNION HIGH SCHOOL DISTRICT

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CHAPTER 3: Student Transportation

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should evaluate whether special education transportation costs can be reduced. Efforts may include such things as reviewing routes, using fewer or closer alternative programs, and/or reassessing its staffing needs.	Implementation in Process	The District is evaluating its special education transportation costs. The District is also implementing new routing software to better evaluate its transportation program.
2. The District should review its regular bus routes for efficiency.	Implementation in Process	The District is implementing new routing software to better evaluate its transportation program.
3. The District should monitor daily route, activity trip, and nondrive time and evaluate driver productivity.	Implementation in Process	The District is monitoring drive time, ridership, and route mileage, and is implementing a new time clock system to better monitor nondrive time.
4. The District should improve its bus mileage reporting by ensuring drivers are adequately trained to complete bus mileage logs, all bus logs are turned in, and the monthly mileage summaries are accurate and complete.	Implementation in Process	The District trained its drivers on preparing mileage logs and improved accuracy of the monthly mileage summaries. Further, the District is developing a new form and procedures to help ensure drivers complete and submit all logs.

GLENDALE UNION HIGH SCHOOL DISTRICT

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CHAPTER 3: Student Transportation (concl'd)

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
5. The District should develop and monitor performance measures, including cost-per-mile, cost-per-rider, and measures focusing on timeliness, bus capacity and driver productivity to enhance its ability to manage the program efficiently.	Implementation in Process	The District has not developed or begun monitoring performance measures, but believes its new routing software will assist in monitoring the program.

CHAPTER 4: Plant Operation and Maintenance

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should evaluate the use of its copiers to determine if it can reduce usage by encouraging staff to send larger print jobs to the print shop and monitoring copier use through access controls or other measures.	Implementation in Process	The District tested the use of access controls on its copiers at one school site and will evaluate copier costs at the end of the current school year. However, the District has not directed staff to use the print shop for large jobs.

CHAPTER 5: Proposition 301 monies—No recommendations

GLENDAL UNION HIGH SCHOOL DISTRICT **12-Month Follow-Up Report to** **Performance Audit Report issued December 2004**

CHAPTER 6: Classroom Dollars

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should ensure that its transactions are classified in accordance with the Uniform Chart of Accounts for school districts.	Implementation in Process	The District indicated that it is working to ensure that all transactions are classified in accordance with the Uniform Chart of Accounts. Auditors will review the status of this recommendation again after the District has finalized its fiscal year 2006 accounting records.

CHAPTER 7: Desegregation monies

Recommendation	Status of Implementing Recommendation	Explanation for Recommendations That Have Not Been Implemented
1. The District should discontinue paying for the cost of non-LEP at-risk student services from its desegregation monies.	Implemented at 6 months	